

Exhibit 7

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

SKAT TAX REFUND SCHEME LITIGATION

This document relates to: 1:19-cv-01866-LAK, 1:19-cv-01865-LAK, 1:19-cv-01894-LAK, 1:19-cv-01871-LAK, 1:19-cv-01930-LAK, 1:19-cv-01873-LAK, and 1:19-cv-01893-LAK.

Master Docket 18-md-02865 (LAK)
ECF Case

DEFENDANTS' INITIAL DISCLOSURES PURSUANT TO FED. R. CIV. P. 26(a)(1)

Defendants John van Merkensteijn, III and Elizabeth van Merkensteijn, together with Basalt Ventures LLC Roth 401(k) Plan, Bernina Pension Plan, Omineca Pension Plan, Starfish Capital Management LLC Roth 401(k) Plan, Tarnos Pension Plan, Voojoo Productions LLC Roth 401(k) Plan, and Azalea Pension Plan (collectively, the "Plan Defendants"), provide the following initial disclosures in the above-identified matters, pursuant to Rule 26 of the Federal Rules of Civil Procedure:

(i) The name and, if known, the address and telephone number of each individual likely to have discoverable information--along with the subjects of that information--that the disclosing party may use to support its claims or defenses, unless the use would be solely for impeachment.

1. John van Merkensteijn
c/o Sharon McCarthy
Kostelanetz & Fink LLP
7 World Trade Center, 34th Floor
New York, NY 10007

Subject(s): Formation and operation of the following plans: Basalt Ventures LLC Roth 401(k) Plan, Bernina Pension Plan, Omineca Pension Plan, Starfish Capital Management LLC Roth 401(k) Plan, Tarnos Pension Plan, and Voojoo Productions LLC; investments in Danish securities by the aforementioned plans;

reclaims for taxes withheld from investments in Danish securities by the
aforementioned plans

2. Elizabeth van Merkensteijn
c/o Sharon McCarthy
Kostelanetz & Fink LLP
7 World Trade Center, 34th Floor
New York, NY 10007

Subject(s): Formation and operation of Azalea Pension Plan; investments in Danish securities by the aforementioned plan; reclaims for taxes withheld from investments in Danish securities by the aforementioned plan

3. Richard Markowitz
c/o Alan Schoenfeld
Wilmer Cutler Pickering Hale & Dorr LLP
7 World Trade Center
New York, NY 10007

Subject(s): Formation and operation of the Plan Defendants; investments in Danish securities by the Plan Defendants; reclaims for taxes withheld from investments in Danish securities by the Plan Defendants

4. Jerome Lhote
c/o James Cavoli
Milbank
55 Hudson Yards
New York, NY 10001

Subject(s): Formation and operation of the Plan Defendants; investments in Danish securities by the Plan Defendants; reclaims for taxes withheld from investments in Danish securities by the Plan Defendants

5. Matthew Stein
c/o Ralph Levene
Wachtell, Lipton, Rosen & Katz
51 W. 52d Street
New York, NY 10019

Subject(s): Formation and operation of the Plan Defendants; investments in Danish securities by the Plan Defendants; reclaims for taxes withheld from investments in Danish securities by the Plan Defendants

6. Adam LaRosa
c/o Richard Weinberg
Morvillo Abramowitz Grand Iason & Anello PC
565 Fifth Avenue
New York, NY 10017

Subject(s): Formation and operation of the Plan Defendants; investments in Danish securities by the Plan Defendants; reclaims for taxes withheld from investments in Danish securities by the Plan Defendants

7. Stephanie Furr
Current contact information unknown

Subject(s): Communications related to the Plan Defendants' investments in Danish securities and reclaims for taxes withheld from investments in Danish securities

8. Sanjay Shah
Current contact information unknown

Subject(s): Solo Capital Partners and all trades involving any Plan Defendant in which Solo Capital Partners was involved

9. Sven Nielsen
Current contact information unknown

Subject(s): SKAT's processing and approval of reclaim applications; SKAT guidance and investigation obligations

10. Lisbeth Rømer
Current contact information unknown

Subject(s): SKAT's processing and approval of reclaim applications; SKAT guidance and investigation obligations

11. Additional unnamed employees of Skatteforvaltningen
c/o Sarah Cave
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004

Subject(s): SKAT's approval of reclaim applications; the allegations in the Complaint; SKAT's knowledge of dividend arbitrage trading related to Danish securities

12. Unnamed representative of Solo Capital Partners
Current contact information unknown

Subject(s): trades of Danish securities and/or withholding tax reclaims by or on behalf of Bernina Pension Plan, Azalea Pension Plan, Omineca Pension Plan, and Tarvos Pension Plan

13. Unnamed representative of North Channel Bank
Current contact information unknown

Subject(s): trades of Danish securities and/or withholding tax reclaims by or on behalf of Omineca Pension Plan

14. Unnamed representative of Old Park Lane Capital PLC
Current contact information unknown

Subject(s): trades of Danish securities and/or withholding tax reclaims by or on behalf of Basalt Ventures LLC Roth 401(k) Plan, Starfish Capital Management LLC Roth 401(k) Plan, Voojoo Productions LLC Roth 401(k) Plan, and Omineca Pension Plan.

15. Unnamed representative of Telesto Markets LLP
Current contact information unknown

Subject(s): trades of Danish securities and/or withholding tax reclaims by or on behalf of Basalt Ventures LLC Roth 401(k) Plan

16. Unnamed representative of Acupay System LLC
Current contact information unknown

Subject(s): trades of Danish securities and/or withholding tax reclaims by or on behalf of Bernina Pension Plan, Omineca Pension Plan, and Voojoo Productions LLC Roth 401(k) Plan

17. Unnamed representative of Goal Group Limited
Current contact information unknown

Subject(s): trades of Danish securities and/or withholding tax reclaims by or on behalf of Tarvos Pension Plan and Basalt Ventures LLC Roth 401(k) Plan

18. Unnamed representative of Syntax GIS
Current contact information unknown

Subject(s): trades of Danish securities and/or withholding tax reclaims by or on behalf of Starfish Capital Management LLC Roth 401(k) Plan.

(ii) A copy--or a description by category and location--of all documents, electronically stored information, and tangible things that the disclosing party has in its possession, custody, or control and may use to support its claims or defenses, unless the use would be solely for impeachment.

Defendants and/or their agents or attorneys are in possession, custody or control of the following:

- Correspondence related to the Plan Defendants' investments in Danish securities, tax withheld from dividends paid related to such investments, and reclaims submitted on behalf of the Plan Defendants for taxes withheld from dividends paid;
- Organizational documents related to the formation of the Plan Defendants;
- Documents related to the Plan Defendants' investments in Danish securities;
- Statements of account related to the Plan Defendants' trades of Danish securities;
- Copies of tax reclaim forms submitted to the Danish taxing authorities by or on behalf of the Plan Defendants;
- Documents related to reclaim applications;
- Statements of account related to the Plan Defendants' receipt of paid reclaims; and
- Tax returns and related documents filed on behalf of the Plan Defendants;

(iii) A computation of each category of damages claimed by the disclosing party--who must also make available for inspection and copying as under Rule 34 the documents or other evidentiary material, unless privileged or protected from disclosure, on which each computation is based, including materials bearing on the nature and extent of injuries suffered.

Defendants have not asserted a claim for damages.


(iv) For inspection and copying as under Rule 34, any insurance agreement under which an insurance business may be liable to satisfy all or part of a possible judgment in the action or to indemnify or reimburse for payments made to satisfy the judgment.

There is no such insurance agreement.

Dated: June 12, 2019

New York, New York

KOSTELANETZ & FINK, LLP

By: 
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Merkensteijn, Elizabeth van Merkensteijn,
Azalea Pension Plan, Basalt Ventures LLC
Roth 401(k) Plan, Bernina Pension Plan,
Omineca Pension Plan, Starfish Capital
Management LLC Roth 401(k) Plan, Tarvos
Pension Plan, and Voojoo Productions LLC
Roth 401(k) Plan*

CERTIFICATE OF SERVICE

It is hereby certified that the foregoing Defendants' Initial Disclosures Pursuant to Fed. R.

Civ. P. 26(a)(1) was served this 12th day of June, 2019, on counsel for Plaintiff

Skatteforvaltningen by U.S. Mail, postage prepaid, and addressed as follows:

Sarah L. Cave, Esq.
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004

KOSTELANETZ & FINK LLP

By: 
NICHOLAS S. BAHNSEN